Customs Bulletin

Regulations, Rulings, Decisions, and Notices concerning Customs and related matters



and Decisions

of the United States Court of Customs and Patent Appeals and the United States **Customs Court**

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This issue contains T.D. 73-90 through 73-96 C.D. 4414 and 4415 Protest abstracts P73/276 through P73/319 Reap. abstracts R73/90 through R73/94

V.D. V73/2 and V73/3 Tariff Commission Notices

> DEPARTMENT OF THE TREASURY Bureau of Customs

NOTICE

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Bureau of Customs

(T.D. 73-90)

Classification of stamped shapes of steel dedicated for use as latch needles

Decision in C.D. 4373, holding that metal stampings used to manufacture latch needles are classifiable under the provision for angles, shapes, and sections, in item 609.88, Tariff Schedules of the United States, explained

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., March 30, 1973.

In Pistorino & Company, Inc. v. United States, C.D. 4373 (decided August 29, 1972), the United States Customs Court held that steel stampings that were dedicated for use as latch needles were classifiable as cold formed angles, shapes, and sections of other than alloy steel, weighing not over 0.29 pound per linear foot, in item 609.88, Tariff Schedules of the United States (TSUS), rather than as latch needles, in item 670.58, as claimed by the Government.

The court found that the imported merchandise was not unfinished latch needles. The court based its finding on evidence that numerous manufacturing steps, including the addition of a latch, were necessary before the merchandise became a finished latch needle. The court concluded the merchandise even though dedicated for use as latch needles was unadvanced shapes.

In view of the particular fact situation present in C.D. 4373, the Government has determined not to appeal the decision. However, the scope of the court's decision in C.D. 4373 is limited to the particular facts therein.

(344.3)

VERNON D. ACREE, Commissioner of Customs. (T.D. 73-91)

Bonded Carriers

Approval and discontinuance of carrier bonds, Customs Forms 3587

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., March 30, 1973.

Bonds of carriers for the transportation of bonded merchandise have been approved or discontinued as shown below. The symbol "D" indicates that the bond previously outstanding has been discontinued on the month, day, and year represented by the figures which follow. "PB" refers to a previous bond, dated as represented by figures in parentheses immediately following, which has been discontinued. If the previous bond was in the name of a different company or if the surety was different, the information is shown in a footnote at end of list.

Name of principal and surety	Date of bond	Date of approval	Filed with district director/area director; amount	
Ed Douthitt dba A.T.T., P.O.B. 41, Black Eagle, Mont., motor carrier; Safeco Ins. Co. of America	Mar. 8, 1973	Mar. 14, 1973	Great Falls, Mont.; \$25,000	
Bio-Med-Hu, Inc., 10100 Preston Hwy., Louisville, Ky., motor carrier; Fidelity & Deposit Co. of Md.	Oct. 26, 1972	Mar. 13, 1973	Cleveland, Ohio; \$25,000	
Bulldog Hiway Express, P.O. B. 506, Charleston, S.C., motor carrier; Fireman's Fund Ins. Co.	Mar. 1,1973	Mar. 13, 1973	Charleston, S.C.; \$25,000	
California Western Freight Assoc., Inc., 3336 San Fernando Rd., Los Angeles, Calif., motor carrier; American Motorists Ins. Co. (PB 2/10/64) D 2/26/73 1	Jan. 8, 1973	Feb. 26, 1973	Los Angeles, Calif.; \$25,000	
Chi-Can Freight Forwarding, Ltd., 4956 S. Kedzie Ave., Chicago, Ill., freight forwarder; Commercial Union Ins. Co.	Feb. 8, 1973	Mar. 14,1973	Chicago, Ill.; \$35,000	
China Airlines Ltd., 391 Sutter St., San Francisco, Calif., air carrier; Pacific Employers Ins. Co; (PB 1/30/70) D 2/8/73 ²	Feb. 8, 1973	Feb. 8, 1973	San Francisco, Calif.; \$100,000	
Circle Airfreight Corp., Cargo Bldg. No. 1—Int'l Air- port, San Francisco, Calif., air earrier; St. Paul Fire & Marine Ins. Co. D 1/22/73	Jan. 23, 1969	Jan. 30, 1969	San Francisco, Calif.; \$100,000	
Continental Contract Carriers Corp. (KY), Greens- boro, N.C., motor carrier; The American Ins. Co. D 3/16/73	Sept. 19, 1969	Sept. 25, 1969	Wilmington, N.C.; \$25,000	
Crescent Motor Lines, Inc., P.O.B. 2107, Spartanburg, S.C., motor carrier; Hartford Accident & Indemnity Co. (PB 2/21/72) D 2/20/73 *	Feb. 21, 1973	Feb. 21, 1973	Charleston, S.C.; \$25,000	
Groome Transportation, Inc., Byrd Int'l Airport, Sandston, Va., motor carrier; The Travelers In- demnity Co. (PB 1/18/72) D 2/26/73 4	Jan. 13, 1973	Feb. 26, 1973	Norfolk, Va.; \$25,000	

See footnotes at end of table.

Name of principal and surety	Date of bond	Date of approval	Filed with district director/arca director; amount	
Hawaiian Independent Refinery, Inc., P.O.B. 3379, Honolulu, Hawaii, water carrier; Seaboard Surety Co.	Mar. 8, 1973	Mar. 9,1973	Honolulu, Hawaii; \$50,000	
Illinois Central Railroad, Chicago, Ill., rail carrier; Seaboard Surety Co. D 3/8/73	July 22, 1970	July 22, 1970	Chicago, Ill.; \$50,000	
Imperial Truck Lines, Inc., 101 N. Ave. 18, Los Angeles, Calif., motor carrier; Mid-Century Ins. Co. D 3/9/73	Sept. 23, 1968	Oct. 14, 1968	Los Angeles, Calif.; \$65,000	
Leamington Transport Ltd., 1350 Fyfe St., Winnipeg 4, Manitoba, Canada, motor carrier; Maryland Casualty Co.	Jan. 3, 1973	Feb. 7,1973	Detroit, Mich.; \$50,000	
Los Angeles-Yuma Freight Lines, P.O.B. 4460, Kofa Station, Yuma, Ariz., motor carrier; Transport Idemnity Co. (PB 7/39/70) D 2/5/73	Jan. 17, 1973	Feb. 5, 1973	Nogales, Ariz.; \$100,000	
Everett E. Marshall, Jr., Pearl St., Newfield, N.J., motor carrier; The Aetna Casualty & Surety Co.	Jan. 24, 1973	Mar. 12, 1973	Philadelphia, Pa.; \$50,000	
Miles Motor Transport System, 949 Ferry St., Oakland, Calif., motor carrier; Hartford Accident & Indem- nity Co. (PB 1/21/72) D 6/13/72 ⁵	June 1, 1972	June 13, 1972	San Francisco, Calif.; \$25,000	
Missouri Pacific Railroad Co. & Affiliates, 210 N. 13th St., St. Louis, Mo., rail carrier; Safeco Ins. Co. of America. (PB 3/1/56) D 3/2/73 6	Mar. 1, 1973	Mar. 2, 1973	St. Louis, Mo.; \$100,000	
Northeastern Trucking Co., Charlotte, N.C., motor carrier; Bankers & Shippers Ins. Co. of N.Y. (PB 3/24/69) D 3/14/73 ⁷	July 10, 1972	Mar. 15, 1973	Wilmington, N.C.; \$25,000	
REA Express Inc., 219 E. 42nd St., New York, N.Y., motor carrier; St. Paul Fire & Marine Ins. Co. (PB 3/1/70) D 2/7/73 *	Feb. 7, 1973	Feb. 7, 1973	New York Sea- port; \$100,000	
Trans-American Van Service Inc., 7540 S. Western Ave., Chicago, Ill., motor carrier; Hartford Accident & Indemnity Co. D 3/16/73	Mar. 17, 1964	Mar. 25, 1964	Chicago, Ill.; \$30,000	
Universal Carloading & Distributing Co., Inc. & Pioneer Carloading Co., 711 Third Ave., New York, N.Y., freight forwarder; American Motorists Ins. Co. (PB 4/8/63) D 4/8/73 *	Apr. 8, 1973	Apr. 8, 1973	New York Sea- port; \$100,000	
Valley Trucking Co., 7519 Boca Chica Blvd., Browns- ville, Tex., motor carrier; St. Paul Fire & Marine Ins. Co.	Dec. 22, 1972	Mar. 1, 1973	Laredo, Tex.; \$25,000	

¹ Surety is Federal Ins. Co.

(241.2)

LEONARD LEHMAN, Assistant Commissioner, Office of Regulations and Rulings.

² Surety is Argonaut Ins. Co.

³ Surety is Home Ins. Co.

⁴ Surety is The Aetna Casualty & Surety Co.

⁸ Surety is Mid-Century Ins. Co.

⁶ Surety is Insurance Co. of North America.

⁷ Surety is The Home Indemnity Co.

Principal is Railway Express Agency, Inc.
 Surety is The Fidelity & Casualty Co. of New York;

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(T.D. 73-92)

Foreign currencies-Certification of rates

Rates of exchange certified to the Secretary of the Treasury by the Federal Reserve Bank of New York

Department of the Treasury,
Office of the Commissioner of Customs,
Washington, D.C., March 30, 1973.

The appended table shows the rates of exchange certified to the Secretary of the Treasury by the Federal Reserve Bank of New York pursuant to section 522(c), Tariff Act of 1930, as amended (31 U.S.C. 372(c)), which are applicable to the currencies of the countries listed in section 16.4(d), Customs Regulations (19 CFR 16.4 (d)), for the period from March 19 through March 23, 1973. This table is published for the information and use of Customs officers and others concerned to show the amount of variation in these exchange rates following the devaluation of the United States dollar which took effect on February 13, 1973.

(342.211)

R. N. Marra,

Director,

Appraisement and Collection Division.

[Published in the Federal Register April 9, 1973 (38 F.R. 9084)]

Country	Currency	March 19	March 20	March 21	March 22	March 23
Anstralia	Dollar	\$1.4100	-	٥.	\$1.4100	\$1 4150
Amothio	Schilling	0485			0485	0464
Austria	Summing	0.0100			0.010	. 0404
Belgium	Franc	. 025175			. 025250	. 025225
Canada	Dollar	0			0	0
Cevlon	Rupee	. 1565			. 1565	. 1565
Denmark	Krone	. 1616			. 1622	. 1618
Finland	Markka-	. 2580			. 2580	. 2580
France	Franc	. 2197			. 2204	. 2207
Germany	Deutsche Mark	. 3537			. 3537	. 3539
India	Rupee	. 1315			. 1320	. 1320
Ireland	Pound	ď			2, 4740	2. 4737
Italy	Lira	0			o	0
Japan	Yen	. 003800			. 003795	. 003759
Malaysia	Dollar	. 3985			. 3985	. 3950
Mexico	Peso	0			0	0
Netherlands	Guilder	. 3450	. 3459	. 3450	. 3444	. 3440
New Zealand	Dollar	1.3200			1.3200	1.3200
Norway	Krone	. 1681			. 1691	. 1694
Portugal	Escudo	. 0427			. 0396	. 0397
Republic of South Africa.	Rand	1.4150			1.4000	1.4190
Spain	Peseta	. 017241			. 017137	. 017144
Sweden	Krona	. 2235			. 2232	. 2229
Switzerland	Franc	. 3075			. 3079	. 3086
United Kingdom	Pound	0			2. 4740	2, 4737
		3.0		n		

^q Use quarterly rate published in T.D. 73-16; daily rate did not vary by 5 per centum or more.

(T.D. 73-93)

American manufacturer's petition

Tariff classification of a carton cutter

Department of the Treasury, Office of the Commissioner of Customs, Washington, D.C.

On the basis of a petition by an American manufacturer under section 516, Tariff Act of 1930, as amended (19 U.S.C. 1516), it has been determined that the classification of a cutter used to cut open corrugated cardboard cartons, in item 651.47, Tariff Schedules of the United States, as an iron or steel hand tool, not specially provided for, is not correct.

The cutter in question consists of a protective sleeve which holds a single edge razor blade parallel to the long axis of the sleeve. The blade can slide out of the sleeve. It is used in the manner of a knife to open a cardboard carton. The blade can also be removed from within the sleeve, and be attached to the rear of the sleeve at an angle perpendicular to the long axis of the sleeve. In this position the razor blade might be used as a scraper. However, the sleeve does not completely support the blade, and the so-called scraper does not appear to perform satisfactorily as a scraper.

The chief use of the device in the United States has been determined to be as a carton cutter and it has been determined that the scraper

feature has only incidental use.

The petitioner has been notified that the carton cutter in question is a knife which has other than a fixed blade. If valued over 50 cents, but not over \$1.25, per dozen, it is within item 649.75, Tariff Schedules of the United States, and would be properly classifiable as a knife under that item number.

In accordance with section 516, Tariff Act of 1930, as amended (19 U.S.C. 1516), all merchandise of this kind entered, or withdrawn from warehouse, for consumption more than 30 days after publication of this notice in the weekly Customs Bulletin shall be classified in accordance with this determination.

(424.13)

VERNON D. ACREE, Commissioner of Customs.

Approved March 29, 1973:

EDWARD L. MORGAN,

Assistant Secretary of the Treasury.

[Published in the Federal Register April 11, 1973 (38 F.R. 9171)] 497-548-73-2

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(T.D. 73-94)

Instruments of international traffic

Certain aluminum cores designated as instruments of international traffic

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., April 3, 1973.

It has been established to the satisfaction of the Bureau of Customs that aluminum cores, 12% inches (320 millimeters) in length, with two inside diameter sizes, 3 inches (76 millimeters) and 5% inches (150 millimeters), used for the transportation of polyester film, are substantial, suitable for and capable of repeated use, and will be used in significant numbers in international traffic.

Under the authority of section 10.41a(a)(1), Customs Regulations (19 CFR 10.41a(a)(1)), I hereby designate the above-described aluminum cores and similar cores of approximately the same size as "instruments of international traffic" within the meaning of section 322(a), Tariff Act of 1930, as amended. These cores may be released under the procedures provided for in section 10.41a, Customs Regulations.

(542.112)

VERNON D. ACREE, Commissioner of Customs.

[Published in the Federal Register April 11, 1973 (38 F.R. 9171)]

(T.D. 73-95)

Special tonnage tax and light money. Togo—Customs Regulations, amended

Foreign discriminating duties of tonnage and impost with respect to vessels of and certain imports from Togo suspended and discontinued; section 4.22, Customs Regulations, amended

> DEPARTMENT OF THE TREASURY, Washington, D.C., March 30, 1973.

TITLE 19—CUSTOMS DUTIES

CHAPTER I—BUREAU OF CUSTOMS

PART 4-VESSELS IN FOREIGN AND DOMESTIC TRADES

The Department of State advised the Department of the Treasury on November 8, 1972, that under the Treaty of Amity and Economic

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The Department of State serviced the Department of the Conon November 5, 1973; that under the Treaty of Amily and London Relations between the United States of America and Togo of February 8, 1966, vessels of either party and their cargoes are accorded national treatment and most-favored-nation treatment within the ports

and waters of the other party.

Therefore, by virtue of the authority vested in the President by section 4228 of the Revised Statutes, as amended (46 U.S.C. 141), which was delegated to the Secretary of the Treasury by the President by Executive Order No. 10289, September 17, 1951, as amended by Executive Order No. 10882, July 18, 1960 (3 CFR Ch. II), and pursuant to authorization provided by Treasury Department Order No. 190, Rev. 8, September 13, 1972 (37 FR 18572), I declare that the foreign discriminating duties of tonnage and impost within the United States are suspended and discontinued, with respect to vessels of Togo, and the produce, manufactures, or merchandise imported into the United States in Togolese vessels from Togo or from any other foreign country. This suspension and discontinuance shall take effect from November 8, 1972, and shall continue for so long as the reciprocal exemption of vessels wholly belonging to citizens of the United States and their cargoes shall be continued and no longer.

Accordingly, section 4.22 of the Customs Regulations, is amended by the insertion in appropriate alphabetical order of "Togo" in the list of nations whose vessels are exempted from the payment of any higher tonnage duties than are applicable to vessels of the United States and

from the payment of light money.

(R.S. 4219, as amended, 4225, as amended, 4228, as amended, sec. 3, 23 Stat. 119, as amended; 5 U.S.C. 301, 46 U.S.C. 3, 121, 128, 141)

Since there is a statutory requirement for the suspension of discriminating duties when reciprocity has been established, notice and public procedure under 5 U.S.C. 553 is unnecessary. Inasmuch as the suspension grants an exemption from the payment of duties, there is good cause under 5 U.S.C. 553(d)(1) for making the suspension effective on the earliest date possible.

Effective date. This amendment shall become effective on the date of its publication in the Federal Register.

(014.1)

Edward L. Morgan,
Assistant Secretary of the Treasury.

[Published in the Federal Register April 9, 1973 (38 F.R. 9009)]

(T.D. 73-96)

Foreign currencies-Daily rates for countries not on quarterly list

Rates of exchange certified to the Secretary of the Treasury by the Federal Reserve Bank of New York for the Hong Kong dollar, Iran rial, Philippine peso, Singapore dollar, Thailand baht (tical)

DEPARTMENT OF THE TREASURY, OFFICE OF THE COMMISSIONER OF CUSTOMS, Washington, D.C., March 27, 1973.

The Federal Reserve Bank of New York, pursuant to section 522(c), Tariff Act of 1930, as amended (31 U.S.C. 372(c)), has certified buying rates in U.S. dollars for the dates and foreign currencies shown below. These rates of exchange are published for the information and use of Customs officers and others concerned pursuant to section 16.4, Customs Regulations (19 CFR 16.4).

Hong Kong dollar:	Official		Free
February 19, 1973		Holiday	
February 20, 1973	\$0.1950	Not	available
February 21, 1973	.1950	44	46
February 22, 1973	.1950	111/2/1/(2) 66	44
February 23, 1973	.1950	17.9 9 11 44	66

Iran rial:

For the period March 12 through March 16, 1973, rate not available.

Philippine peso:

For the period March 12 through March 16, 1973, rate of \$0.1460.

Singapore dollar:

March 12, 1973	\$0.3950
March 13, 1973	.4000
March 14, 1973	.4000
March 15, 1973	.4000
March 16, 1973	3980

Thailand baht (tical):

For the period March 12 through March 16, 1973, rate of \$0.0488.

(342.211)

R. N. Marra,
Director,
Appraisement and Collections Division.

Decisions of the United States Customs Court

United States Customs Court

One Federal Plaza New York, N.Y. 10007

Chief Judge

Nils A. Boe

Judges

Paul P. Rao Morgan Ford Scovel Richardson Frederick Landis James L. Watson Herbert N. Maletz Bernard Newman Edward D. Re

Senior Judges

Charles D. Lawrence David J. Wilson Mary D. Alger Samuel M. Rosenstein

Clerk

Joseph E. Lombardi

Protest Decisions

(C.D. 4414)

PETTIBONE WESTRAC v. UNITED STATES

Transportation equipment

Parts of undercarriages of various models of Caterpillar crawlertype tractors classified as parts of other tractors or parts of mechanical shovels, excavators, etc., under item 692.35 or item 664.05, Tariff Schedules of the United States, respectively, held those used as parts of models D4 through D7 entitled to entry free of duty as parts of tractors suitable for agricultural use under the provisions of item 692.30, Tariff Schedules of the United States, as claimed.

Nuts and bolts may not be classified as parts within the purview of General Interpretative Rule 10(ij) as they are specifically provided for. Where evidence is lacking as to which provisions for nuts and bolts are applicable, the claim must be overruled even though the classification is incorrect.

Parts, under rule 10(ij) requires evidence of chief use or sole use. Based upon the tractor population as against the special purpose vehicles using the same undercarriage, the evidence establishes chief use as a part of a tractor suitable for agricultural use with respect to models D4 through D7.

The record is not sufficient to establish substantial use of models D8 and D9 for agricultural purposes. Based upon technological advances in agriculture, it may well be that at some future date the larger models may be considered in customs usage suitable for agricultural use.

Suitability while not requiring chief use does require substantial use. American Express Co. v. United States, 69 Cust. Ct. —, C.D. 4395, 350 F. Supp. 1402 (1972).

Protests 70/56172, etc., against the decision of the district director of customs at the port of Houston

[Judgment in part for plaintiff.]

(Decided March 22, 1973)

Cantey, Hanger, Gooch, Cravens & Munn (Robert S. Travis and Harry E. Bartel of counsel) for the plaintiff.

Harlington Wood, Jr., Assistant Attorney General (Patrick D. Gill, trial attorney), for the defendant.

Ford, Judge: The cases listed in schedule "A," annexed hereto and made a part hereof, consolidated for the purpose of trial, involve replacement parts for the undercarriage of various models of crawler tractors. The merchandise was classified as parts of tractors as provided for under item 692.35, Tariff Schedules of the United States, or under item 664.05, Tariff Schedules of the United States, as parts of mechanical shovels, excavators, etc.

Plaintiff contends the merchandise involved is entitled to entry free of duty as parts of tractors suitable for agricultural use as provided for in item 692.30, Tariff Schedules of the United States.

The pertinent portions of the statutes involved provide as follows:

Mechanical shovels, coal-cutters, excavators, scrapers, bulldozers, and other excavating, levelling, boring, and extracting machinery, all of the foregoing, whether stationary or mobile, for earth, minerals, or ores; * * * all the foregoing and parts thereof_____

9% ad val. [1968] 8% ad val. [1969]

Tractors (except tractors in item 692.40 and except automobile truck tractors), whether or not equipped with power take-offs, winches, or pulleys, and parts of such tractors:

692.30 Tractors suitable for agricultural
use, and parts thereof_____ Free
692.35 Other ______ 10% ad val. [1968]

9% ad val. [1969]

At the outset of the trial, counsel for defendant conceded that Caterpillar tractors, models D4, D6, D6C and D7, are suitable for agricultural use. Accordingly, parts of such tractors are entitled to entry free of duty under item 692.30, *supra*, as claimed. Since the merchandise involved is claimed to be parts, the proof must comply with General Interpretative Rule 10(ij) which reads as follows:

10. General Interpretative Rules. For the purposes of these schedules—

(ij) a provision for "parts" of an article covers a product solely or chiefly used as a part of such article, but does not prevail over a specific provision for such part.

The models not covered by the concession as being suitable for agricultural use are the D4C, D7E, D8, D8H and the D9. The record establishes that the various letters, i.e., C, E, and H, following the model number indicate modifications in the later models of those tractors. Therefore, the court concludes that the D4C and the D7E are likewise suitable for agricultural use. This fact is substantiated by witnesses Rasmussen, Weber, Sparks, Clemens and Schoemer. Accordingly, we have left for consideration models D8, D8H and D9. The statutory language "suitable for agricultural use" was reviewed in American Express Co. v. United States, 69 Cust. Ct. —, C.D. 4395, 350 F. Supp. 1402 (1972), wherein the following observations were made:

Under the Tariff Schedules of the United States, the question of chief use is not involved in the claimed provision but rather

that of suitability. While there have been many decisions concerning this term, the decision of Judge Richardson in F. W. Myers & Company, Inc. v. United States, 59 Cust. Ct. 445, C.D. 3182 (1967), reviewed a number of such cases which clearly and concisely set forth the applicable law as follows:

"Suitable" for one use does not exclude other uses. Nor does suitability require that the merchandise be chiefly used for the stated purpose.

United States v. Lorsch & Co., 8 Ct. Cust. Appls. 109, T.D. 37222, and Wah Shang Company v. United States, 44 CCPA 155, C.A.D. 654.

But suitability does require more than evidence of a casual, incidental, exceptional or possible use.

Kahlen v. United States, 2 Ct. Cust. Appls. 206 at page 208, T.D. 31947.

There must be a substantial actual use.

Wah Shang Company v. United States, supra.

But there is nothing in the Shang case to indicate that the word "substantial" should be stretched to reach back and revive "chief use." It is submitted that "substantial" is the antithesis of "casual, incidental, exceptional, or possible." "In the tariff law the term 'suitable' means actually, practically, and commercially fit." * * *

Kahlen v. United States, supra.

In addition after reviewing the following information in the Explanatory Notes to the Tariff Classification Study, the decision further relies upon the intent of Congress in affording free entry of track-type tractors which have a capability of more than one use.

Items 692.30 and 692.35 cover tractors (except platform tractors and automobile truck tractors). Item 692.30 would put on a sounder basis the existing treatment of tractors as agricultural implements under paragraph 1604 of the free list of the Tariff Act of 1930. In recent years, practically all imports of tractors have been admitted free under paragraph 1604. Tractors are mobile power units used for many purposes, including agricultural, construction, road building, etc. Attempts to distinguish so-called agricultural-type tractors from types chiefly used for non-agricultural purposes necessarily involve unrealistic distinctions. For years it was the practice to classify as agricultural implements only so-called wheel-type tractors. Within recent months a so-called half-tread tractor, said to be of special design for agricultural purposes, was held to be free as an agricultural implement. Item 692.30 would change the present "chief use" concept implicit in paragraph 1604 by providing for tractors "suitable for agricultural use." In view of the unrealistic distinctions which have been involved in the administration of the chief use concept, it is believed that the practical result has been more nearly a suitability test rather than one of chief use. Moreover, the suitability test is much less difficult to apply. Tractors not suitable for agricultural use are provided for in item 692.35 at the existing rate of duty of 11.5 percent ad valorem currently applicable under paragraph 372.

It is clear that the foregoing note reflects a congressional intent in the enactment of item 692.30 of the Tariff Schedules not to exclude from the duty-free treatment accorded agricultural tractors under item 692.30 of the Tariff Schedules those imported track-type tractors capable of several uses, so long as their suitability for agricultural use is established. Also, tariff provisions for agricultural implements should be liberally construed so that the evident intent of Congress to benefit agriculture should be effected. United States v. American Express Co., 12 Ct. Cust. Appls. 483, 486, T.D. 40693. * * *

Following the principles enunciated in the above case, the court finds the evidence is not sufficient to establish a substantial use of the various models of the D8's and D9's in agriculture. Plaintiff's exhibit 9 indicates the number of tractors of the various models produced up to the time they were discontinued. A consideration of the tractor population as indicated in said exhibit 9, in conjunction with the testimony relating to the use of the D8's and D9's is manifestly insufficient to establish suitability for agricultural use. However, in view of the ever-expanding technological advances in the field of agriculture it may well be that in the future, based upon the record as made at that time, the larger models may be within the customs usage of the term "suitable."

In view of the foregoing, the court will next consider only those items which are used in the various models of the D4's to D7's in order to determine if they are parts within the purview of General Interpretative Rule 10(ij). At the outset we note that the claim for item 3K7677 covered by action 70/56177 was abandoned and is accordingly dismissed. Likewise, item 633487 covered by action 70/56172 covers a part for an HD 16DP Allis Chalmers tractor upon which the record is silent and said claim is accordingly dismissed. It is also noted that the following items are nuts or bolts:

Item	Court No.	Description
358182	70/56173	Bolt
1M7916	70/56173	Nut
1M7916	70/56174	Nut
35336	70/56172	Bolt

Under General Interpretative Rule 10(ij) where a specific provision is contained in the Tariff Schedules of the United States an article even though solely or chiefly used as a part may not be so classified. Schedule 6, part 3, subpart D contains provisions for bolts and nuts of base metal. Items 646.54 and 646.56, Tariff Schedules of the United States, provide for bolts and nuts of iron or steel. Items 646.72, 646.74 646.75 and 646.76, Tariff Schedules of the United States, provide for said items of other base metals or those nuts and bolts having size specifications. As the record is barren with respect to those items, the claims relating to them are dismissed. In addition item 5M2080, a nozzle to an oiler, appears to be used on all models and this claim is accordingly dismissed.

Pursuant to rule 10(ij), supra, in order for an article to be a part it must be chiefly or solely used as a part. As to the merchandise set forth in schedule "B," annexed hereto and made a part hereof, the record testimony and plaintiff's exhibit 9, a computation of Caterpiller replacement parts, establish that said merchandise may be used in various models of the D4's through D7's, and the model Thirty tractor, which has been established as being the predecessor of the

D4, as well as traxcavators and pipelayers.

The items listed in schedule "C" cover items heretofore abandoned or dismissed or which are used in various tractors up to D7's and/or in various models of D8's or D9's. The claims for these items are therefore dismissed.

With respect to the merchandise covered by schedule "B," the record substantiates its being chiefly used with tractors of the D4 to D7 class. While there is evidence of the same part being used for various model traxcavators or pipelayers, the population of the latter types of vehicles, represented by the models discontinued as set forth in plaintiff's exhibit 9, establishes a large disparity in favor of the tractors. If we were to extend the same rates of manufacture for the number of tractors presently being produced against the traxcavators or pipelayers presently being produced, tractors would far exceed the special purpose vehicles. Under the circumstances, the court finds that such parts are chiefly used on tractors. In addition, there is some evidence of certain of the traxcavators being used on feed lots for agricultural purposes. The court is therefore of the opinion that the parts set forth in schedule "B" are chiefly used as parts of tractors within the D4 to D7 class (including the D4C and D7E) and are accordingly entitled to entry free of duty under item 692.30, supra, as claimed.

The court notes defendant contends there is no oral testimony with respect to certain items which were obviously referred to by the wrong numbers. For example item 4K7392 in action 70/56172 was referred to

as 3K7392, item 5S50 was referred to as 5550, 5S54 was referred to as 5554; in action 70/56173, item 4S8970 was referred to as 458970 and item 9H7687 was referred to as 9H47687. The invoices, the protests originally filed with customs, the complaints and brief of the importer all set forth the correct numbers. The evidence of the witness in describing the name and function of the items makes it clear, when compared to the description set forth in defendant's exhibits A-1 through A-4, that the testimony related to the parts involved herein. With the numerous sets of numbers involved, it is obvious the references were due to misstatements and were not introduced for the purpose of eliciting testimony for non-existent parts.

In view of the foregoing, the claim of plaintiff with respect to items contained in schedule "B" is sustained. The claim as to items in schedule "C" is overruled and the actions insofar as these items are con-

cerned are dismissed.

Judgment will be entered accordingly.

(C.D. 4415)

THE CARRINGTON CO.
UNITED GEOPHYSICAL CORP.

Transportation equipment—Tracked vehicles

Tracked motor vehicles imported with drilling equipment, in assembled or unassembled condition, used in seismic prospecting for oil for the drilling of shot holes, held properly classified under item 692.16, Tariff Schedules of the United States, as modified, as motor vehicles specially constructed and equipped to perform special services or functions.

SPECIAL PURPOSE MOTOR VEHICLES—CONSTRUCTION AND EQUIPMENT

The unit consisted of the tracked vehicle and the drill mounted or to be mounted thereon. The drill had to be attached to a vehicle as its power source. As imported, it was mounted or to be mounted on the particular tracked vehicle for use in oil exploration in Alaska because of the latter's ability to climb over and through deep snow and soft ground. When assembled, the unit was specially constructed and equipped to perform the function required of it. The degree of special construction is not controlling.

Special Purpose Motor Vehicles—Entireties—American Goods Returned

The statutory language requires that the vehicles covered by item 692.16 be classified as entireties. The fact that the drill portion was

granted free entry as American goods returned or American goods assembled abroad with the motor vehicle portion does not establish that the imported unit is not an entity or that it can be split up into its component parts for classification purposes.

Special Purpose Motor Vehicles—Legislative History—Statutory Construction

In view of the legislative history, it appears that neither the drafters of the Tariff Schedules of the United States nor the Congress intended that the vehicle component of special purpose vehicles consisting of trucks, lorries or chassis plus various devices fitted thereon equipping them for special purposes had to be so constructed as to be limited to a special use. It is sufficient if the imported unit be specially constructed and equipped for special services or functions. Merchandise is classified in its condition as imported.

Protests 70/55515 and 70/55516 against the decision of the district director of customs at the port of Anchorage

[Judgment for defendant.]

(Decided March 23, 1973)

Glad, Tuttle & White (Edward N. Glad of counsel) for the plaintiffs.

Harlington Wood, Jr., Assistant Attorney General (Robert Blanc and Andrew P. Vance, trial attorneys), for the defendant.

Rao, Judge: These actions, consolidated at the trial, involve Flextrack-Nodwell tracked motor vehicles imported with Mayhew drills, in assembled or unassembled condition. In Court No. 70/55515 the drill was not physically attached to the tracked vehicles but was shipped on the same flat-bed truck and was mounted on the vehicle immediately after importation. The drills in Court No. 70/55516 were mounted on the tracked vehicles prior to importation. The tracked vehicles per se were manufactured in Canada by Flextrack-Nodwell, Ltd., and, except as to the one in Court No. 70/55515, were assembled there with the Mayhew drills. The merchandise was entered at the port of Anchorage, Alaska on various dates during 1968 and 1969 and was assessed with duty under item 692.16, Tariff Schedules of the United States, as modified by T.D. 68-9, Presidential Proclamation No. 3822, as motor vehicles specially constructed and equipped to perform special services or functions, other than fire engines, at 8 per centum or 9 per centum ad valorem, depending on the date of entry. Free entry was granted to the drill portions under item 800,00, as American goods returned, or under item 807.00, as American goods assembled abroad with the motor vehicles without having been advanced in value or improved in condition.

One of the entries, X-039, included one Flextrack-Nodwell vehicle which was entered without a drill. The other tracked vehicle was erroneously designated as RN75, but was in fact the same model as the others. It appears from the official papers that the tracked vehicle without a drill was granted free entry under item 692.11, infra.

Plaintiffs claim that the Flextrack-Nodwell motor vehicles are Canadian articles, as that term is defined by general headnote 3(d) (ii), Tariff Schedules of the United States, as amended by Public Law 89–283, and that they are entitled to free entry under one of the following items, as amended: Item 692.03, as automobile trucks valued at \$1000 or more; item 692.11, as motor vehicles for the transportation of persons or articles other than automobile trucks valued at \$1000 or more or buses; item 692.21, as chassis and bodies (including cabs) for automobile trucks; item 692.23, as chassis and bodies (including cabs) for motor vehicles for the transportation of persons.

The pertinent provisions of the tariff schedules, as amended, are as follows:

General headnote 3(d)(ii):

3. Rates of Duty.

(d) Products of Canada.

(ii) The term "Canadian article", as used in the schedules, means an article which is the product of Canada, but does not include any article produced with the use of materials imported into Canada which are products of any foreign country (except materials produced within the customs territory of the United States), if the aggregate value of such imported materials when landed at the Canadian port of entry (that is, the actual purchase price, or if not purchased, the export value, of such materials, plus, if not included therein, the cost of transporting such materials to Canada but exclusive of any landing cost and Canadian duty) was—

(A) with regard to any motor vehicle or automobile truck tractor entered on or before December 31, 1967, more than 60 percent of the appraised value of the article imported into the customs territory of the United States;

and

(B) with regard to any other article (including any motor vehicle or automobile truck tractor entered after December 31, 1967), more than 50 percent of the appraised value of the article imported into the customs territory of the United States.

Schedule 6, Part 6B:

Item	Articles	Rates of <u>Duty</u> [1968-69]
	Motor vehicles (except motorcycles) for the transport of persons or articles: Automobile trucks valued at \$1,000	
692.02 692.03	or more, * * *: Automobile trucks If Canadian article, but not including any three- wheeled vehicle, or	***
	trailer accompanying an automobile truck tractor (see general headnote $3(d)$)	Free
692.10 692.11	Other If Canadian article, but not including	The state of the s
	any three-wheeled vehicle (see general headnote 3(d)) Motor vehicles specially constructed and	Free
	equipped to perform special services or functions, such as, but not limited to, fire engines, mobile cranes, wreckers, con- crete mixers, and mobile clinics:	Goneral bounds
692.14	Fire engines	11710 E 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
692.16	Other	9% ad. val. [8% ad val.]
	Chassis, bodies (including cabs), and parts of the foregoing motor vehicles:	indus;
692.20 692.21	Bodies (including cabs) and chassis: For automobile trucks * * * * Chassis, if Canadian article, except chassis for an elec-	珠璇璇
	tric trolley bus, or a three- wheeled vehicle; bodies (including cabs), if Cana- dian article * * *	pullinel 1
692.22	Other	Free
692.23	Chassis, if Canadian article, except chassis designed primarily for a vehicle described in item 692.14 or	
	692.16, or for a three-wheeled vehicle; bodies (including cabs), if	
	Canadian article * * *	Free

In support of its contentions, plaintiffs called Robert Baum, assistant branch manager for the Carrington Co. of Anchorage, Alaska; Gary L. Butcher, equipment supervisor for United Geophysical Corp., and Mrs. Avon Dickeson, senior import specialist for the Anchorage district. Defendant also called Mrs. Dickeson as a witness. An illustration of the imported vehicles and a number of documents were received in evidence.

The business of the Carrington Co. (one of the plaintiffs) is to sell equipment and trucks, such as paving machines, crushing equipment, drills, trucks, tractors, and tracked vehicles in the State of Alaska. United Geophysical Corp. (the other plaintiff) is engaged in seismic contracting primarily in the exploration for oil in all parts of the

world. Mr. Butcher's area office operates in Alaska.

According to the record, the tracked vehicle with the drill mounted thereon is used in seismic prospecting for oil for the drilling of shot holes. The drill is used while mounted on the vehicle as the latter is the power source for the drill. Mayhew drills could be mounted on trucks, using the truck engine as the power source, and are so used in the 48 continguous states. They are mounted on Flextrack tracked vehicles for use in Alaska, however, because such vehicles can operate in areas where trucks cannot due to the soft conditions of the ground or the depth of snow. The Flextrack vehicle has wide tracks which give it the ability to climb over and through snow and carry weight with a minimum amount of flotation for ground bearing pressure. It is also equipped with front idlers and walking beam stops to prevent the walking beam from riding up and down in a vertical position too far. The Mayhew drill cannot be used without a vehicle because it has no power source of its own.

In order to mount the Mayhew drill on the Flextrack tracked vehicle, a supporting sub-frame is made for the drill and this sub-frame is bolted to the rear frame of the Flextrack. The sub-frame must be made because the Flextrack frame is slightly narrower than a truck frame. To remove the drill the bolts are unsecured and the drill with

its sub-frame lifted off.

The Flextrack vehicle, per se, consisting of a cab and chassis, is used for other purposes, such as transporting steel cargo, gravel, and poles for telephone power wires. Mobile drills have been mounted on them for soil exploration and highway drills for drilling holes for telephone and power poles. They are used to carry work crews and cargo. Mr. Butcher has seen them used primarily in geophysical work, but stated that the first ones were used by the U.S. Army as troop carriers and since then electrical outfits, pole light contractors, and

industries doing off-the-road work have used them. When his firm has a working seismic crew, 15 to 18 Flextracks are used. Four to six will have a drill mounted thereon. The remainder will be used to carry beds, recording instruments, wire or personnel.

The tracked vehicle does not have to be altered for these various uses. All that has to be done is to bolt on a flat bed or the equipment desired. Since the tracked vehicles are expensive, purchasers use them for more than one purpose. Mr. Butcher said, for example, that the reason that the drill frame rather than the Flextrack frame is modified, is because his firm uses the Flextrack for several purposes and does not want to commit a given Flextrack to a special use.

Mr. Baum did not consider the tracked vehicle to be specially constructed because it was not limited in its use. Mr. Butcher said it was not specially built for any piece of equipment, but that it was more flexible than a truck due to the fact that it has more flotation and ability to get around without a roadway. He said, however, that the imported units are used specifically for drilling.

It is not unusual for a Flextrack vehicle and a drill to come in unattached. The ones covered by Court No. 70/55515 were unattached because the shipment of the drill came at the very last minute and there was no time for anyone to attach it. Those covered by Court No. 70/55516 were attached because Mr. Butcher's shop in Alaska was pressed for time and the Canadian shop was not.

Collective exhibit 1 consists of certificates of the manufacturer stating that the tracked vehicles are of Canadian origin and that any foreign material, other than United States material, would not exceed 20 percent of the final appraised value. Collective exhibit 3 includes defendant's response to a request for admissions, stating that the customs service at Alaska had admitted Flextrack vehicles free of duty under item 692.11 when they were, in their condition as imported, personnel carriers or cargo carriers, and were Canadian articles, as defined in general headnote 3(d) (ii), supra.

Mrs. Dickeson testified that certificates such as collective exhibit 1 are ordinarily used by her office without further validation to indicate that the parts which make up the tracked vehicles contain Canadian material in excess of 50 percent, so that they could qualify under the Canadian Automotive Products Trade Act. However, where the classification is not predicated on that Act, there would be no reason for using such a certificate.

The question at issue is not whether the Flextrack tracked vehicle per se is entitled to free entry as a Canadian article, but whether the imported unit, consisting of the Flextrack tracked vehicle and the

Mayhew drill, in attached or in unassembled condition, was properly classified under item 692.16, as motor vehicles specially constructed and equipped to perform special services or functions, such as, but not limited to, fire engines, mobile cranes, wreckers, concrete mixers, and mobile clinics.

Plaintiffs claim that the imported merchandise is not so classifiable on the ground that the tracked vehicle is not specially constructed to perform special services or functions, even though as imported it was equipped to do so. Plaintiffs argue that the terms "specially constructed" and "equipped" are conjunctive and that a motor vehicle must be both specially constructed and specially equipped in order to fall within the provision. What plaintiffs appear to be claiming is that the motor vehicle portion itself must be specially constructed and that it is not sufficient if the imported unit is so constructed. In the instant case, the Mayhew drill was mounted on the Flextrack tracked vehicle in order to perform special services in connection with oil exploration in Alaska where the ground was soft and the snow deep. When assembled, the unit was specially constructed and equipped to perform the function required of it. The degree of special construction is not controlling. See Volkswagen of America. Inc. v. United States, 68 Cust. Ct. 190, C.D. 4358, 343 F. Supp. 1394 (1972), appeals pending, where the court said:

* * * As the draftsmen of TSUS noted with respect to the statute, the item covers "motor vehicles specially constructed and equipped to perform special services or functions." Thus, the exemplars in that statute are at best directory only, with the remaining language of the statute being determinative of its outer limits. And we find nothing in the language of the statute or in its legislative history indicative of a limitation on classification in terms of the degree of special construction and equipment of imported motor vehicles sought to be classified thereunder. [Emphasis quoted.]

No question of entireties is present here since the statutory language indicates that the vehicles covered by item 692.16 are to be classified as entireties. United States v. Glück & Sons et al., 8 Ct. Cust. Appls. 11, T.D. 37160 (1917); C & M Srery Co. v. United States, 57 Cust. Ct. 263, C.D. 2779 (1966); United States v. Mannesmann-Meer, Inc., 54 CCPA 24, C.A.D. 897 (1966); United States v. Standard Brands Paint Co., 58 CCPA 115, C.A.D. 1014, 436 F. 2d 1044 (1971). The fact that the drill portion was admitted free of duty as American goods returned

¹ Under General Interpretative Rule 10(h), Tariff Schedules of the United States, unless the context requires otherwise, a tariff description for an article covers such article, whether assembled or not assembled.

or American goods assembled abroad with the motor vehicle portion does not establish that the imported unit is not an entity or that it can be split up into its component parts for classification purposes. *Donald G. Parrot* v. *United States*, 40 CCPA 8, C.A.D. 490 (1952); *United States* v. *Oakville Company*, 56 CCPA 1, C.A.D. 943, 402 F. 2d 1016 (1968).

Plaintiffs claim, however, that the exemplars in the superior heading to item 692.16 do not have interchangeable chassis; that each chassis is specially constructed for a specific purpose, and that therefore the Flextrack-Mayhew unit does not fall within the heading. No evidence has been presented to support this view nor is it, as plaintiffs contend, a matter of common knowledge that the chassis of all the exemplars are specially constructed for a specific purpose and could not be used otherwise. The contrary appears from the legislative history.

According to the Tariff Classification Study of November 15, 1960, the "Nomenclature for the Classification of Goods in Customs Tariffs," usually referred to as the Brussels Nomenclature, exerted great influence on the arrangement of the proposed revised schedules of the Tariff Act of 1930. The Brussels Nomenclature is considered a source of legislative history and its explanatory notes have been used as a guide to the intention of the Tariff Commission and of the Congress when the phraseology of the tariff schedules is substantially similar. Herbert G. Schwarz, dba Ski Imports v. United States, 57 CCPA 19, C.A.D. 971, 417 F. 2d 1391 (1969); W. R. Filbin & Co., Inc. v. United States, 63 Cust. Ct. 200, C.D. 3897, 306 F. Supp. 440 (1969), and cases cited; Edo Commercial Corp. et al. v. United States, 65 Cust. Ct. 30, C.D. 4049 (1970); Sato Shoji, Inc. v. United States, 67 Cust. Ct. 258, C.D. 4282 (1971), and cases cited.

A comparison of Chapter 87 of the Brussels Nomenclature and schedule 6, part 6B of the tariff schedules discloses a similarity in the arrangement of the various provisions covering motor vehicles and in

the language used. Heading 87.03 provides:

Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02 [motor vehicles for the transport of persons, goods or materials].

The Explanatory Notes to said heading (vol. III, ch. 87, heading 87.03, p. 994) state:

This heading covers motor vehicles specially constructed and equipped with various devices to enable them to perform certain

special non-transport functions; i.e., the primary purpose of the vehicles of the present heading is not the transport of persons or goods.

Thus, there is a clear nexus between the Brussels provision and that of the tariff schedules in that both cover motor vehicles specially constructed and equipped to perform special services or functions. The exemplars in the superior heading to item 692.16 of the tariff schedules are described in the Explanatory Notes to the Brussels Nomenclature, as follows:

(1) Motor breakdown lorries consisting of a lorry chassis, with or without a floor, equipped with lifting gear such as cranes, trestles, pulleys, winches, etc.

(2) Motor pump vehicles, with a pump usually driven by the

vehicle's engine (e.g., fire-engines).

(7) Crane lorries (i.e., cranes mounted on a motor vehicle chassis of sturdy construction).

(10) Lorries with built-in concrete mixers for the preparation of concrete, including those capable of use both for transport and mixing.

(13) Mobile clinics (medical and dental) with operating theatre, anaesthetic equipment and other surgical apparatus.

Other articles are also described, including

(8) Mobile derricks (i.e., lorries fitted with a derrick assembly, winches and other appliances for drilling, etc.).

It is evident that the drafters of both the tariff schedules and of the Brussels Nomenclature were aware of the fact that special purpose vehicles might consist of trucks, lorries, or chassis plus various devices fitted thereon, equipping them for special purposes or functions. There is no indication that they or the Congress intended that the vehicle component per se had to be so constructed as to be limited to a special use. It is sufficient if the unit be specially constructed and equipped for special services or functions. Merchandise is classified in its condition as imported. United States v. Baker Perkins, Inc., et al., 46 CCPA 128, 131, C.A.D. 714 (1959).

In an analogous situation, this court held recently that imported merchandise composed of a basic unit consisting of a revolving base, hoist mechanism and engine, a cab and a truck frame, mounted on a tractor-type undercarriage, designed and used for harvesting sugar in Hawaii, was classifiable as harvesting machinery, even though the components could be and were used in other combinations for other purposes. Theo H. Davies & Co., Ltd. v. United States, 70 Cust. Ct. —, C.D. 4399 (1973).

I conclude that the instant tracked vehicles equipped with drills, imported in assembled or unassembled condition, were properly classified under item 692.16, Tariff Schedules of the United States, as modified, as motor vehicles specially constructed and equipped to perform special services or functions. Whether or not they are Canadian articles, as defined in general headnote 3(d)(ii), supra, they are not entitled to free entry, since there is no free entry provision for motor vehicles specially constructed and equipped to perform special services or functions, if products of Canada.

For the reasons stated, the action is dismissed. Judgment will be entered accordingly.

Decisions of the United States Customs Court Abstracts Abstracted Protest Decisions

The following abstracts of decisions of the United States Customs Court at New York are published for the information and guidance of officers of the customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to customs officials in easily locating DEPARTMENT OF THE TREASURY, March 26, 1973. cases and tracing important facts.

VERNON D. ACREE, Commissioner of Customs.

,	PORT OF ENTRY AND MERCHANDISE		v. U.S. (C.D. 3217); Earphones, not subminia- North American Foreign ture, having an essential (C.D. 3988) (items marked "B") cassimported with radios for Corp. v. U.S. (C.A.D. 3989) (entireties) (items for Corp. v. U.S. (C.A.D. 3977) (tems marked "C")
		BASIS	Midian International Corp. V. U.S. (C.D. 3217); Earphones, not North American Foreign ture, having Trading Corp. v. U.S. electrical feat (C.D. asses) (items marked "B") asses (items feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-feator-f
	HELD	Par. or Item No. and Rate	Par. 363 135,7% or 12,57% (Items marked "B.") Par. 363 12,57% (Items marked "B.")
	ABSESSED	Par. or Item No. and Rate	Par. 363 15% (items marked "A") Par. 1631 or 1531/1559(a) 20% (items marked "B")
	COURT	NO.	63/12036, etc.
		PLAINTIFF	Eastern Assoc., Ltd., et 63/12836, al. etc.
	JUDGE &	DATE OF DECISION	Ford, J. March 19, 1973
	DECISION	NUMBER	73/276

DECISION	JUDGE &		COURT	ASSESSED	HELD		PORT OF
NUMBER	DATE OF	PLAINTIFF	NO.	Par. or Item No. and Rate	ar. or Item No. and Rate	BASIS	ENTRY AND MERCHANDISE
P73/277	Newman, J. March 19, 1973	Marmax Trading Corp.	67/12863, etc.	Item 667.30 19% or 17%	Item 651.47 17% or 15%	Hollywood Accessories, Division of Allen Electronics & Equip. Co. v. U.S. (C.D. 3391) Marrax Trading Corp. v. U.S. (C.D. 4108)	New York Pouring spouts
P73/278	Re, J. March 19, 1973	Allen Forwarding Co. et al.	67/83758, etc.	Item 222.40 28%	Item 727.10	Agreed statement of facts	Philadelphia Articles of "furniture" of unspun fibrous vegetable materials
P73/279	Re, J. March 19, 1973	Kotake Co., Ltd., et al.	66/10359, etc.	1tem 772.06 21¢ per lb. plus 17% or 18.9¢ per lb. plus 16% (items marked "A" and "B")	Item 772.15 17% or 16% (Items marked "A" and "B")	Davar Products, Inc. v. U.S. (C.D. 3890) (Items marked "A") New York Marchandise Co. Inc. v. U.S. (C.D. 2895) (Items marked "B")	Honolulu Plastic snack bowls, snack sets, tidbit trays or sim- flar items (tenns marked "A,") Plastic salad bowls (tenns marked "B")
P73/280	Re, J. March 19, 1973	Manton Cork Corp.	70/34261, etc.	Item 220.50 32%, 28.5% and 25%	Item 731.60 22%, 20% and 17%	Manton Cork Corp. v. U.S. (C.D. 4084)	New York Natural cork balls, cork balls, and floats
P73/281	Re, J. March 19, 1973	Montealm Products Corp. et al.	69/6462, etc.	Item 772.95 22.5%	Item 772.97 15%	International Artware Corporation v. U.S. (C.D. 4184)	New York Mistletoe balls and other Christmas ornaments

Narch 19, Inc. Chaglif Narcantilo Co. 69/2344, Item 678.40 Item 678.40 Item 678.40 Item 678.40 Item 678.40 Item 688.40 Item 688.50
etc. 1896 per lb. 1875 Davar Products, Inc. v. San Francisco etc. 1836 per lb. 1875 U.S. (C.D. 3880) acits, tidolt trays attnibar tens rank bowls, sun etc. 1275 or 1175 Per 389 Item 678.30 Item 678.30 Item 678.30 Item 678.30 Item 683.30 Item 683.
Heam 772.06 Item 683.20
Davar Products, Inc. v. San Francisco U.S. (C.D. 3890) Sels, itdibit trays almilar items T. Gerber & Co., Inc. v. U.S. Ignas Strauss & Company, Philadelphia Inc. v. U.S. (C.A.D. 923) Candicholders, c and sticks, menorahs, lam and candelabras in c of bross T. Garber & Co., Inc. v. U.S. (C.D. 4101) C.D. 4101) Los Angeles Vacum cleaners design to be operated from automobile lighter receptacle lighter recep
San Francisco Plastic snack bowls, sna sets, tidbit trays similar items New York Automobile vacuu cleaners Philadelphia Gandeloiders, e and sticks, menorahs, lam and candelabras in c ofbrass Los Angeles Vacuum cleaners design to be operated from automobile cigarel lighter receptacle New York 4-way flasher switches Philadelphia Abrestst construction ar cles Cuica (Buffalo) Jacks (parts of radio rece tion apparatus) Utica (Buffalo) Jacks (parts of radio rece tion apparatus)
San Francisco Plastic snack bowls, sna sets, tidbit trays similar items New York Automobile vacuu cleaners Philadelphia Gandeloiders, e and sticks, menorahs, lam and candelabras in c ofbrass Los Angeles Vacuum cleaners design to be operated from automobile cigarel lighter receptacle New York 4-way flasher switches Philadelphia Abrestst construction ar cles Cuica (Buffalo) Jacks (parts of radio rece tion apparatus) Utica (Buffalo) Jacks (parts of radio rece tion apparatus)

PORT OF	BNTRY AND MERCHANDISE	Chicago Parts of motion-picture projectors: fines (tlems marked "A"); trans- formers (tlems marked "C"); registors (tlems marked "D"); insulated electrical conductors without fittings (tlems marked "H")	New York "Boomstang" (chiefly used as game, sport or play- ground equipment)	San Francisco President figures	Los Angeles Locket portions of "Lucky Locket Kiddies" toys, not jewelry or other switches of personal adoru-
	BASIS	J. E. Bernard & Co., Inc. v. U.S. (C.D. 3060)	Agreed statement of facts	Louis Marx & Co., Inc. v. U.S. (C.D. 4156)	Agreed statement of facts
нвгр	Par. or Item No. and Rate	Item 665.90 17.5% (Items marked "A") 12.5% (Items 22.5% (Items marked "C") 12.5% (Items marked "C") 12.5% (Items 15.6% (Items marked "D") 16m 688.08 16m 688.08	Item 735.20 20%	Item 773.10 17% or 15%	Item 737.90 81%
ASSESSED	Par. or Item No. and Rate	36%	Item 737.90	Item 737.40 35% or 31%	Item 740.38
COURT	NO.	66/46222	67/46257	66/44799, etc.	70/63084
	PLAINTIFF	J. E. Bernard & Co., Inc.	General Sportcraft Co.	Louis Marz & Co., Inc.	Mattol, Inc.
	DATE OF DECISION	Maletz, J. March 20, 1973	Maletz, J. March 20, 1973	Maletz, J. March 20, 1973	Maletz, J. March 20, 1973
Notational	NUMBER	P73/290	P73/291	P73/292	P73/293

		CUSTOMS	COURT	
Los Angeles Paintings, executed by hand, chiefly used as wall hangings, as paint- ings	Los Angeles Lauan lumber drawer sides, backs and bottoms, edge-gined or end-glued	New York Rubbertsed jackets of man- made fibers, designed for radawers, hunting, fish- ing, or similar uses, wholly or almost wholly of fabrics laminated with rubber	San Francisco Earphones, not subminis- ture, having an essential electrical feature (items marked "B") Cases imported with radios (entireties) (items marked "C")	New York Earphones
Sanji Kobata et al. v. U.S. Los Angeles (C.D. 4213) Paintings, hand, ohl wall hang ings	Pacific Hardwood Sales Co. et al. v. U.S. (C.D. 3960)	Agreed statement of facts	Midland International Corp. v. U.S. (C.D. 3217); North American Foreign Trading Corp. v. U.S. (C.D. 3069) (items marked "B") Lafayette Radio Electronics Corp. v. U.S. (C.A.D. 977) (items marked "C")	Midiand International Corporation v. U.S. (C.D. 3217) North American Foreign Trading Corp. v. U.S. (C.D. 3968)
Item 765.03 Free of duty	Item 202.53 5%, 4% or 3%	1tom 376.56 24.5% or 27%	Par. 353 134%, 12% and 114% (items marked "B") Par. 353 124% (items marked "C")	Par. 353 12½%
Item 256.90 14%	Item 727.40 17%, 15% or 13.5%	Itom 380.84 27.5% plus 25¢	Par. 363 15% (ttems marked "B") Par. 1581 or 1531,1589(a) 20% (ttems marked "C")	Par. 353 15%
71-9-01131	68/45280, etc.	70/8673, etc.	63/19777, etc.	67/65468
Continental Exchange, Ltd.	C. B. Smith Co., Inc.	Amerex Trading Corp. et 70/8073, al.	Kanematsu N.Y. Company et al.	Radio Corporation of America, R.C.A. Inter- national Div.
Re, J. March 20, 1973	Re, J. March 20, 1973	Rao, J. March 21, 1973	Ford, J. March 21, 1973	Ford, J. March 21, 1973
P73/294	P73/296	P73/296	P73/297	P73/298

Molologd			Editor	ASSESSED	HELD		ac secon
NUMBER	DATE OF DECISION	PLAINTIFF	No.	Par. or Item No. and Rate	Par. or Item No. and Rate	BASIS	ENTRY AND MERCHANDISE
P73/299	Landis, J. March 21, 1973	C. J. Tower & Sons of Buffalo, Inc.	69/10385	Item 626.04 19%	Item 603.30 0.75¢ per lb.	American Smelting & Refining Co. v. U.S. (C.D. 4164)	Buffalo Zine dross and zine skim- mings of a type commonly used for the extraction of metal
P73/300	Watson, J. March 21, 1973	Import Associates of America, Inc.	67/55713	Item 748.20 28%	Item 774.60 17%	Armbee Corporation et al. v. U.S. (C.D. 3278) Zunold Trading Corporation et al. v. U.S. (C.D. 3279)	Los Angeles/Long Beach Artificial flowers, etc.
P73/301	Maletz, J. March 21, 1973	Ercona Corporation.	69/32275	Item 712.50 40%	Item 722.34 20%	Agreed statement of facts	New York Automatic exposure meter
P73/302	Maletz, J. March 21, 1973	Hollywood Accessories, Div. of Allen Electric & Equipment Co.	86/2/09	Item 646.22 17%	Item 692.27 8.5%	Gallagher & Ascher Company v. U.S. (C.D. 3899)	Lock plugs
P73/303	Newman, J. March 21, 1973	Ross Products, Inc.	66/26434, etc.	Par. 397 19%	Par. 353 1114%	Ross Products, Inc. v. U.S. (C.A.D. 994)	New York Riectrical bird cages
P73/304	Re, J. March 21, 1973	Honolulu Sales, Ltd.	67/4187, etc.	Item 772.06 21¢ per 1b. plus 17%	Item 772.15 17%	Davar Products, Inc. v. U.S. (C.D. 3880)	Honolulu Plastic snack bowls, snack sets, tidbit trays or similar items
P73/305	Re, J. March 21, 1973	R. H. Macy & Co., Inc.	67/17454, etc.	Item 772.06 21¢ per 1b. plus 17%	Item 772.15 17%	Davar Products, Inc. v. U.S. (C.D. 3880)	New York Plastic snack set bowls

Honolulu Plastic snack bowls, snack sets, tidbit trays or sim- ilar items	New York Flatware sets	Flatware sets
Davar Products, Inc. v. Honolulu U.S. (C.D. 3880) sets, tid sets, tid ilar item	Import Associates of America et al. v. U.S. (C.A.D. F. 981)	Import Associates of America et al. v. U.S. (C.A.D. F 961)
Item 772.15 17%	Item 651.76 At such compound rakes as pound rakes as set forth in column of said schedule headed "Claimed Rate", the specific portion of the compound rake being applied once against the set	At such compound rates as set forth in column of said schedule headed "Claimed Rate", the specific portion of the compound rate being applied once against the set the set.
Item 772.06 21¢ per lb. plus 17%	Various ad various ad various ad various ad various ad alent rates as set forth in schedule A, attached to decision and judgment, in ment, in Valorem Equivalent Rate"	Various ad various ad various ad various ad alent rakes as set forth in schedule A, attached to decision and indgment, in column headed "Assessed Ad Valorem Equivalent Rate"
67/3509, etc.	eto.	67/88/78, etc.
Maul Varieties, Ltd., et al. 67/3509, etc.	Affiliated Merchants Inf. Corp. et al.	Regent, Sheffield, Ltd., ot. al.
Re, J. March 21, 1973	Rao, J. March 22, 1973	Rao, J. March 22, 1973
P73/306	P73/307	P78/306

PORT OF	ENTRY AND MERCHANDISE	San Francisco Mirin Zuke, Tokyo Zuke, Asahi Narazuke, Fu- kuyin Zuke or Takuwan Zuke	New York Spiral stakes (items marked "A") The-out chains (items marked "B")	Cincinnati Artificial flowers, etc.	Blaine (Seattle) Echosoundinginstruments and parts
	BASIS	Mutual Supply Co. et al. v. U.S. (C.D. 3524)	International Expeditors, Inc. v. U.S. (C.D. 4048) (Items marked "A") Marmar Trading Corp. v. U.S. (C.D. 4068) (Items marked "B")	Armbee Corporation et al. v. U.S. (C.D. 3778) Zundid Trading Corpora- tion et al. v. U.S. (C.D. 3779) First American Artificial Flowers, Inc. v. U.S. (C.D. 4188)	Border Brokerage Co., Inc. v. U.S. (C.D. 3151)
HELD	Par. or Item No. and Rate	Par 776 178%	Item 790.10 9.5% and 8% (Items marked "A" and "B")	16%	Item 712.50 12%
ASSESSED	Par. or Item No. and Rate	Par. 775 35%	Item 657.20 19%, 15% and 13% (Items marked "A") Item 657.20 13% (Items marked "B")	26.5%	Item 712.10 or 712.12 92¢ each plus 14%; or 50%
COURT	NO.	225231-K, etc.	70/65341, etc.	68/48065	65/16241 etc.
	PLAINTIFF	Pacific Mutual Sales, Inc., et al.	J. Gerber & Co.	Queen City Wreath Co.	Border Brokerage Co., Inc.
JUDGE &	DATE OF DECISION	Richardson, J. March 22, 1973	Watson, J. March 22, 1978	Watson, J. March 22, 1973	Maletz, J. March 22, 1973
DECISION	NUMBER	P/73/300	P73/310	P73/311	P73/312

CUSTOMS COURT						
San Diego Bobbing-bead figures	Buffalo Insulated cable, without fittings, chiefly used as electrical conductors	New York The-out chain stakes chiefly used as a stake to which dogs are tied	New York Natural cork balls, cork balls or floats	Chicago Lock piugs for gas tank caps	Utica (Buffalo) Jacks	New York Photographic film
Wilson's Customs Clear- San Diego ance, Inc. v. U.S. (C.D. Bobbing-b 3041)	Agreed statement of facts	Agreed statement of facts	Manton Cork Corp. v. U.S. (C.D. 4084)	Gallagher & Ascher Company v. U.S. (C.D. 3899) Judgment on the pleadings	Judgment on the pleadings	Polarold Corp. v. U.S. (C.D. 4179) Judgment on the pleadings
Item 256.75 8.5%	Item 688.04 17%	Item 730.10 10.5%, 9.5% or 8%	1tem 731.60 22%, 20% and 17%	Item 692.27 7.5%	Item 685.25 10%	1tem 723.15 6.25%
Item 737.40 35%	Item 667.30 1.278¢ per 1b. plus 22.6%	Item 667.20 17%, 15% or 13%	Item 220.50 32%, 28.5% and 25%	Item 646.92 15%	Item 685.90 14%	Item 256.85 10% plus 2.5¢ per lb.
66/12506, etc.	66/52207, etc.	68/60186, etc.	70/62787, etc.	09/30588	70/52090	00/88800
New York Merchandise 65/12506, Co., Inc. etc.	C. J. Tower & Sons of Buffelo, Inc.	Zenith Industries, Inc.	Manton Cork Corp.	Gallagher & Ascher Company	General Electric Co.	Polarold Corp.
Maletz, J. March 22, 1973	Newman, J. March 22, 1073	Newman, J. March 22, 1973	Re, J. March 22, 1973	Landis, J. March 23, 1973	Landts, J. March 23, 1973	Landis, J. March 23, 1973
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Cristoms Court

Decisions of the United States Customs Court

Abstracts

Abstracted Reappraisement Decisions

PORT OF ENTRY AND MERCHANDISE	Boston	Bros. & Los Angeles (C.A.D. Japanese plywood, other than birch plywood	Charleston, S.C. Japanese plywood	Los Angeles Japanese plywood	Los Angeles Japanese plywood, other than birch plywood
BASIS	Judson Sheldon Inter- national Corporation et al. v. U.S. (A.R.D. 295)	U.S. v. Getz Bros. & Los Angeles Co. et al. (C.A.D. Japanese pl) 927) plywood	U.S. v. Getz Bros. & Co. et al. (C.A.D. 927)	U.S. v. Getz Bros, & Los Angeles Co. et al. (C.A.D. 927) Japanese plywood	U.S. v. Getz Bros. & Los Angeles Co. et al. (C.A.D. 927) Japanese plywood, other than birch plywood
UNIT OF VALUE	Not stated	Not stated	Not stated	Not stated	Not stated
BASIS OF VALUATION	Export value: Involced unit values, plus, where also involced, the cost of cartons	Export value: Net apporaised value less 734%, net packed	Export value: Net appraised value less 74%, net packed	Export value: Net appraised value less 714%, net packed	Export value: Net appraised value less 71%, net packed
COURT NO.	R68/2761, etc.	R60/11578, etc.	R61/2467, etc.	R63/13325, etc.	R59/10393, etc.
PLAINTIFF	Island Woods Inter- national	Borneo Sumatra Trading Co., Inc., et al.	R. B. Comar et al.	Kochton Plywood & Veneer Co., Inc., et al.	United States Ply- wood Corp.
JUDGE & DATE OF DECISION	Newman, J. March 19, 1973	Re, J. March 22, 1973	Re, J. March 22, 1973	Re, J. March 22, 1973	Re, J. March 22, 1973
DECISION	R73/90	R73/91	R73/92	R73/93	R73/94

Decisions of the United States Customs Court

Abstracted Valuation Decisions on Remand from Protest Proceedings

PORT OF ENTRY AND MERCHANDISE	New York Machines imported with electric motors	New York Machines imported with electric motors
BASIS	Motors: Value set forth Agreed statement of New York in schedule A, attached to decision and judgment, under column headed "Value of Motor British Sterling", net, packed, each Machines (separate from motors). Appraised value less prices for motors	Agreed statement of facts
UNIT OF VALUE	Motors: Value set forth in schedule A, attached to decision and Judgment, under column headed value of Motor British Sterling, net, packed, each Machines (separate from motors): Appraised value, less prices for motors	Machines (separate from Agreed statement of New York the motors): Approach value of the motors as specified below Motors: \$135 and \$894
BASIS OF VALUATION	Export value	Export value
PROTEST NO.	829026-K, 61/7912, 62/8902 and 62/17009 (C.D. 2705)	61/4208 and 61/9563 (C.D. 2939)
PLAINTIFF	Inter-Maritime Forwarding Co., Inc., et al.	Inter-Maritime Forwarding Co., Inc.
JUDGE & DATE OF DECISION	Ford, J. March 20, 1973	Ford, J. March 21, 1973
DECISION	V73/2	V73/3

Judgment of the United States Customs Court in Appealed Case

MARCH 21, 1973

APPEALS 5476 and 5478.—Eaton Manufacturing Co. et al. v. United States and United States v. Eaton Manufacturing Co. et al.—Marine Engines and Outdrives—Jurisdiction Defects—Outdrives as Single Entities—Residual Classification of Machines—TSUS.—C.D. 4207 reversed and remanded in Appeal 5476; reversed in Appeal 5478—November 30, 1972. C.A.D. 1076.

Tariff Commission Notices

Investigations by the United States Tariff Commission

DEPARTMENT OF THE TREASURY, April 5, 1973.

The appended notices relating to investigations by the United States Tariff Commission are published for the information of Customs officers and others concerned.

> VERNON D. ACREE, Commissioner of Customs.

[TEA-W-192]

Workers' Petition for a Determination Under Section 301(c)(2) of the Trade Expansion Act of 1962

Notice of investigation

On the basis of a petition filed under section 301(a) (2) of the Trade Expansion Act of 1962, on behalf of the workers and former workers of I. Jablow & Co., Inc., Philadelphia, Pennsylvania, the United States Tariff Commission, on March 26, 1973, instituted an investigation under section 301(c) (2) of the Act to determine whether, as a result in major part of concessions granted under trade agreements, articles like or directly competitive with boys' dress and sport shirts, knit and non-knit, with chief value of cotton or man-made fibers (of the types provided for in items 380.00, 380.04, 380.06, 380.27, 380.81, and 380.84 of the Tariff Schedules of the United States) produced by said firm are being imported into the United States in such increased quantities as to cause, or threaten to cause, the unemployment or underemployment of a significant number or proportion of the workers of such firm or an appropriate subdivision thereof.

The optional public hearing afforded by law has not been requested by the petitioners. Any other party showing a proper interest in the subject matter of the investigation may request a hearing, provided such request is filed within 10 days after the notice is published in the Federal Register. The petition filed in this case is available for inspection at the Office of the Secretary, United States Tariff Commission, 8th and E Streets, N.W., Washington, D.C., and at the New York City office of the Tariff Commission located in Room 437 of the Customhouse.

By order of the Commission:

KENNETH R. MASON,

Secretary.

Issued March 27, 1973.

[TEA-W-193]

Workers' Petition for a Determination under Section 301(c)(2) of the Trade Expansion Act of 1962

Notice of investigation

On the basis of a petition filed under section 301(a) (2) of the Trade Expansion Act of 1962, on behalf of the workers and former workers of the BGS Shoe Corporation, Manchester, New Hampshire, the United States Tariff Commission, on March 28, 1973, instituted an investigation under section 301(c) (2) of the Act to determine whether, as a result in major part of concessions granted under trade agreements, articles like or directly competitive with footwear for women (of the types provided for in items 700.43, 700.45, 700.53, and 700.55 of the Tariff Schedules of the United States) produced by said firm are being imported into the United States in such increased quantities as to cause, or threaten to cause, the unemployment or underemployment of a significant number or proportion of the workers of such firm or an appropriate subdivision thereof.

The optional public hearing afforded by law has not been requested by the petitioners. Any other party showing a property interest in the subject matter of the investigation may request a hearing, provided that such request is filed within 10 days after the notice is published in the Federal Register.

The petition filed in this case is available for inspection at the Office of the Secretary, United States Tariff Commission, 8th and E Streets, N.W., Washington, D.C., and at the New York City office of the Tariff Commission located in Room 437 of the Customhouse.

By order of the Commission:

KENNETH R. MASON, Secretary.

Issued March 29, 1973.

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